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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 1st October, 2023

GUJARAT VALUE ADDED TAX ACT, 2003.

No.(GHN-75)-VAT-2023-S.30(5), 37(4), 42(4), (6) & (7), 59B(13)(1)-TH:- In exercise of the powers conferred by sub-section (5) of section 30, sub-section (4) of section 37, sub-sections (4), (6) and (7) of section 42 and sub-section (13) of section 59B of the Gujarat Value Added Tax Act, 2003 (Guj.1 of 2005), the Government of Gujarat, hereby specifies twelve per cent. per annum as the rate of interest for the purpose of respective sub-section of the said sections.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,

Joint Secretary to Government.

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